

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**Annual Withholding Tax Return for
U.S. Source Income of Foreign Persons**

▶ See instructions.

OMB No. 1545-0096

2004If this is an amended return, check here ▶ ☐

Name of withholding agent

Employer identification number

For IRS Use Only

Number, street, and room or suite no. (if a P.O. box, see instructions)

City or town, province or state, and country (including postal code)

CC**FD****RD****FF****CAF****FP****CR****I****EDC****SIC**If you will not be liable for returns in the future, check here ▶ ☐ Enter date final income paid ▶Check here if you made quarter-monthly deposits using the 90% rule (see **Deposit Requirements** in the instructions) ▶ ☐Check if you are a: ☐ QI/Withholding foreign partnership or trust ☐ NQI/Flow-through entity ☐ (See instructions.)**Record of Federal Tax Liability** (Do not show federal tax deposits here.)

Line No.	Period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)	Line No.	Period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)	Line No.	Period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)
1			21			41		
2	Jan.	7	22	May	15	42	Sept.	15
3		22	23		22	43		22
4		31	24		31	44		30
5	Jan. total		25	May total		45	Sept. total	
6		7	26		7	46		7
7	Feb.	15	27	June	15	47	Oct.	15
8		22	28		22	48		22
9		29	29		30	49		31
10	Feb. total		30	June total		50	Oct. total	
11		7	31		7	51		7
12	Mar.	15	32	July	15	52	Nov.	15
13		22	33		22	53		22
14		31	34		31	54		30
15	Mar. total		35	July total		55	Nov. total	
16		7	36		7	56		7
17	Apr.	15	37	Aug.	15	57	Dec.	15
18		22	38		22	58		22
19		30	39		31	59		31
20	Apr. total		40	Aug. total		60	Dec. total	

61 No. of Forms 1042-S filed: a On magnetic media b On paper c Electronically

62 For all Form(s) 1042-S and 1000: a Gross income paid b Taxes withheld or assumed

63a	Total tax liability (add monthly total lines from above)	63a		63c	
b	Adjustments (see instructions)	63b			
c	Total net tax liability (combine lines 63a and 63b) ▶				
64	Total paid by federal tax deposit coupons or by electronic funds transfer (or with a request for an extension of time to file) for 2004	64			
65	Enter overpayment applied as a credit from 2003 Form 1042	65			
66	Credit for amounts withheld by other withholding agents (see inst.)	66			
67	Total payments. Add lines 64 through 66 ▶			67	
68	If line 63c is larger than line 67, enter balance due here			68	
69	If line 67 is larger than line 63c, enter overpayment here			69	
70	Penalty for failure to deposit tax when due. Also include on line 68 or line 69 (see instructions)			70	
71	Apply overpayment on line 69 to (check one): <input type="checkbox"/> Credit on 2005 Form 1042 or <input type="checkbox"/> Refund				

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see page 4)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No	
Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than withholding agent) is based on all information of which preparer has any knowledge.	
Your signature ▶	Date ▶	Capacity in which acting ▶
Paid Preparer's Use Only	Preparer's signature ▶	Date ▶
	Firm's name (or yours if self-employed), address, and ZIP code ▶	Check if self-employed ▶ <input type="checkbox"/>
		Preparer's SSN or PTIN
		EIN ▶
		Phone no.